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AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Complete Listing of Claims:

1. (Canceled)

2. (Currently amended) An apparatus to help a user maneuver business properly, the apparatus comprising:

a means for interpreting business information by utilizing features of said business components, said business components including at least market, money, man, management, method and machine;

a user interface allowing said user to vary desired ones of said business components; and

a dynamic financial accounting spreadsheet expressing said business component, money, as a financial report, thereby illustrating how a change to one or more of said business components affects said financial report, the dynamic financial accounting spreadsheet displays reconciled financial and accounting figures in response to input business settings, the financial and accounting figures being displayed in a financial report including an income statement, a balance sheet, and a cash flow statement; and

~~_____ a means for interpreting business information, the means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.~~

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3. (Currently Amended) The apparatus of claim 2, wherein each one of the business components consist of: Market, Money, Man, Management, Method and Machine influences the other ones of the business components.

4. (Canceled)

5. (Currently Amended) A method to help maneuver business properly, the method comprising:

accessing software effective to interpret business information by utilizing features of said business components, said business components being selected to include at least market, money, man, management, method and machine;

enabling a user to vary ones of said business components via a user interface; and

updating a dynamic financial accounting spreadsheet to express said business component, money, as a financial report, thereby illustrating how a change to one or more of said business components affect said financial report in response to input business settings, the dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including an income statement, a balance sheet, and a cash flow statement;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.

6. (Currently Amended) The method of claim 5, wherein each one of the business components consist of: Market, Money, Man, Management, Method and Machine is interrelated with all others of said business components such that a change to one influences the others.

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7. (Canceled)

8. (Currently Amended) Software for instructing a computer to perform a method to enable a user to help maneuver business properly, the method comprising:

accessing said software to interpret business information by utilizing features of said business components, said business components being selected to include at least market, money, man, management, method and machine;

enabling said user to vary ones of said business components via a user interface; and

updating a dynamic financial accounting spreadsheet to express said business component money, as a financial report, thereby illustrating how a change to one or more of said business components affect said financial report in response to input business settings, the dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet, whereby the dynamic financial accounting spreadsheet helps a user to maneuver business.

9. (Currently amended) The software of claim 8, wherein each one of the business components consist of: Market, Money, Man, Management, Method and Machine is interrelated with all others of said business components such that a change to one influences the others.

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10. (Canceled)

11. (Currently Amended) The apparatus of ~~claim 2~~ claim 3, wherein ~~the business settings~~ elements of said business components that may be varied include: daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

12. (Currently Amended) The method of ~~claim 5~~ claim 6, wherein the business settings ~~comprise~~ that may be varied include daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

13. (Currently Amended) The software of ~~claim 8~~ claim 9, wherein the business settings ~~include~~ that may be varied include daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity.

14. (New) The apparatus of claim 3 wherein said financial report in dynamically reconciled in response to said user varying desired ones of said business components.

15. (New) The method of claim 6 including the step of dynamically reconciling said financial report in response to said user varying desired ones of said business components.

16. (New) The method of claim 9 including the step of dynamically reconciling said financial report in response to said user varying desired ones of said business components.